

IN THE UNITED STATES DISTRICT COURT  
FOR THE WESTERN DISTRICT OF TENNESSEE  
WESTERN DIVISION

FILED BY  D.C.

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THOMAS M. GOULD  
CLERK, U.S. DISTRICT COURT  
W/D OF TENNESSEE

BILL MAX OVERTON,

Plaintiff,

vs.

UNITED STATES OF AMERICA,

Defendant.

X  
X  
X  
X  
X  
X  
X  
X  
X  
X  
X

No. 05-2477-M1/P

ORDER TRANSFERRING CASE TO WESTERN DISTRICT OF TEXAS

On July 5, 2005, plaintiff Bill Max Overton, a resident of Midland, Texas, filed another complaint against the United States of America, along with a motion to proceed in forma pauperis.

Twenty-eight U.S.C. § 1346(a) provides:

The district courts shall have original jurisdiction, concurrent with the United States Court of Federal Claims, of:

(1) Any civil action against the United States for the recovery of any internal-revenue tax alleged to have been erroneously or illegally assessed or collected, or any penalty claimed to have been collected without authority or any sum alleged to have been excessive or in any manner wrongfully collected under the internal-revenue laws.

Venue for such an action, however, is governed by 28 U.S.C. § 1402(a), which provides:

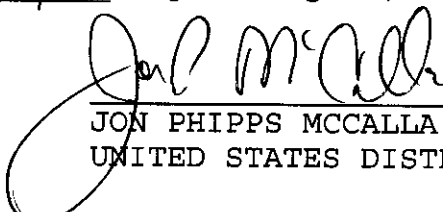
Any civil action in a district court against the United States under subsection (a) of section 1346 of this title may be prosecuted only:

(1) Except as provided in paragraph (2), in the judicial district where the plaintiff resides.

Plaintiff resides in Midland Texas.<sup>1</sup> Midland, Texas is located in the Midland-Odessa Division of the Western District of Texas. 28 U.S.C. § 124(d)(7).

Therefore, it is hereby ORDERED, pursuant to 28 U.S.C. § 1406(a) that this case be TRANSFERRED, forthwith, to the Midland-Odessa Division of the Western District of Texas. Because the complaint is being transferred, the motion to proceed in forma pauperis should be addressed by the transferee court.

IT IS SO ORDERED this 15 day of August, 2005.

  
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JON PHIPPS MCCALLA  
UNITED STATES DISTRICT JUDGE

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<sup>1</sup> The exception provided in paragraph (2) is inapplicable.



## Notice of Distribution

This notice confirms a copy of the document docketed as number 4 in case 2:05-CV-02477 was distributed by fax, mail, or direct printing on August 15, 2005 to the parties listed.

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Bill Max Overton  
P.O. Box 10301  
Midland, TX 79702--730

Honorable Jon McCalla  
US DISTRICT COURT